

**OPINION**  
**53-80**

October 5, 1953           (OPINION)

MOTOR VEHICLES

RE: Taxation of Trucks - Local Hauling

This opinion is written in response to your oral request for a clarification of Section 6, Chapter 242, Session Laws of 1953 as it applies to deliveries of goods by a merchant in his own truck, to a farmer-customer living over two miles from the recognized limits of the merchant's home city but such city being the usual local trading place for such farmer. You have asked whether Section 6 exempts this motor vehicle from the annual fee provided in this chapter.

General provisions of laws must be construed as being subject to a specific provision and in construing an act, the entire act must be considered. It is my opinion that the vehicle which you have described, is not exempt from the provisions of Chapter 242.

The exception in paragraph 1 of section 6 is limited by paragraph 2 in that a farmer transporting commodities must use his own truck and it is also limited by paragraph 4 in that a merchant may transport property only within two miles of the corporate or recognized limits of the city and be exempt.

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Attorney General